

HOUSE No. 2365

By Ms. Gobi of Spencer (by request), petition of Michael Leonard relative to the classification and taxation of forest land and forest products. Revenue.

The Commonwealth of Massachusetts

In the Year Two Thousand and Five.

AN ACT RELATIVE TO CLASSIFICATION AND TAXATION OF FOREST LAND AND FOREST PRODUCTS.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 Section 3 of Chapter 61 of the General Laws is hereby repealed
2 and inserted in its place:

3 The owner of classified forest land shall pay annually a land tax
4 based upon application of the local rate applicable to commercial
5 property on five per cent of the fair cash valuation placed on said
6 land under the provisions of chapter fifty-nine, said tax to be
7 assessed annually by the assessors, but in no event at a valuation
8 of less than ten dollars per acre.

9 The land tax shall be committed to the collector for collection
10 in the same manner as taxes assessed under chapter fifty-nine. The
11 collector shall notify the person assessed of the amount of the tax
12 in the manner provided in section three of chapter sixty. For the
13 collection of taxes under this chapter the collector shall have all
14 the remedies provided by chapter sixty. Taxes so assessed shall be
15 due and payable on October first of the year in which the return is
16 required to be made, and if not paid on or before November first
17 of the year of assessment, or within thirty days after notification
18 of said taxes if said notice is given after October first, shall bear
19 interest at the rate as provided in section fifty-seven of chapter
20 fifty-nine. Any person aggrieved by the assessment of a tax under
21 this section may within sixty days of the date of notice of the tax
22 apply in writing to the assessors upon a form approved by the
23 commissioner of revenue for abatement thereof, and if the asses-

24 sors, after hearing, find the tax is excessive, they shall abate it in
25 whole or in part. If the tax has been paid the town treasurer shall
26 repay to the person assessed the amount of such abatement with
27 interest thereon at the current rate as provided in section sixty-
28 nine of said chapter fifty-nine. Any person aggrieved by the
29 refusal of the assessors to so abate a tax in whole or in part or by
30 their failure to act upon such application may appeal to the appel-
31 late tax board within thirty days after the date of notice of deci-
32 sion of the assessors or within three months of the date of the
33 application for abatement, whichever date is later. Any overpay-
34 ment of tax determined by decision of said appellate tax board
35 shall be reimbursed by the town treasurer with interest at the cur-
36 rent rate as provided in said section sixty-nine.